

complaints from citizens about heavy-handed tactics of the IRS, gross abuse of power and politically motivated tax audits. Finally, we are treated to a public hearing of these accusations. The only surprise is that things are even worse than we thought.

IRS stories are nothing new. I worked in this field for 15 years preparing tax returns. I had to live through many of these horrors with families. Everyone has got one, someone who has had their whole life turned upside down by an IRS agent who cannot tell the difference between a tax cheat, the little guy who has made an honest mistake, and an ordinary citizen trying as best they can to comply with an incredibly complicated Tax Code that even IRS experts, from my experience, do not understand.

We need to clean up the system and simplify it.

CAMPAIGN FINANCE REFORM

(Mr. SNYDER asked and was given permission to address the House for 1 minute.)

Mr. SNYDER. Madam Speaker, does a fish feel the wet? So asked an editorial writer last week in discussing campaign finance reform. A fish spends so much time in water he does not wake up one morning and say, gosh, I feel damp today.

Have we in Congress become so immersed in campaign dollars that we no longer feel the wet? Have we become fish, so used to swimming in the search for campaign donations that we no longer feel the wet? Have our lives become so immersed in making calls for donations that we no longer feel the wet? Do we spend so much time worrying about the level of money in our campaign funds that we no longer feel the wet? Has the Republican leadership become so immersed in the flood of campaign donations that they no longer feel the wet and will do everything they can to block campaign finance reform from even coming to the floor of this House? Madam Speaker, we have been immersed so long our voters no longer think we are wet. They think we are sliding. It is time to get out of the wet, dry off, and pass campaign finance reform.

LT. COMDR. ROBERT CURBEAM

(Mr. ROGAN asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. ROGAN. Madam Speaker, we Republicans in Congress are fighting to return rigorous academic standards to the public classroom. However, something just as critical is also missing from public schools: teaching our children virtue, patriotism, and citizenship. A shining example of those qualities was presented in my district last week when Lt. Comdr. Robert Curbeam, U.S. Navy, joined me in visiting four schools in the 27th Congress-

sional District of California. For 6 straight hours, Bob Curbeam shuttled from Burbank to Glendale to Pasadena to Altadena. Bob went from classroom to classroom, and assembly to assembly talking to hundreds of children—many of them at-risk children—about his experiences as an astronaut aboard the NASA space shuttle *Discovery*, mission STS 85. I wish every Member of this body could have seen the faces on these children when they were able to see and listen to Bob Curbeam talking about the importance of studying hard, staying away from drugs and gangs, and believing in themselves.

The final school we visited was a school for emotionally disturbed children. Many of them live at the school because no suitable family homelife is available to them. At the end of Bob's speech, two young wide-eyed boys walked up to him and said, "when I grow up, I want to be just like you." What a wonderful tribute that was to a wonderful role model. That is what heroes are all about. That is what patriotism is all about. That is what Robert Curbeam is all about. I am proud to count him as a friend; I am grateful for his service to our country; and I am deeply thankful that there are role models for young children like Bob Curbeam. As long as America produces leaders like him, we can continue to look forward to the future of our country with great confidence.

COLLEGE FOOTBALL'S FIRST-EVER PLAY BY A WOMAN

(Ms. HOOLEY of Oregon asked and was given permission to address the House for 1 minute.)

Ms. HOOLEY of Oregon. Madam Speaker, I want to bring to the attention of the House the fact that history was made in my district last Saturday. Liz Heaston, a 20-year-old junior, made college football's first ever play by a woman. Playing for the fifth-ranked undefeated NAIA Willamette University football team in Salem, OR, she entered the stadium late after playing in an earlier soccer game and kicked an extra point following the Bearcats' second touchdown at the end of the second half. Not only has Liz Heaston made history, but she has also demonstrated to everyone that with hard work, dedication, and the ability to dream, you can accomplish anything. Good work, Liz.

WORKING TO REFORM THE IRS

(Mr. THUNE asked and was given permission to address the House for 1 minute.)

Mr. THUNE. Madam Speaker, are you afraid to step up to the customer service counter at Sears and return an item if it is the wrong size or color? Are you afraid to send a plate of cold food back to the kitchen in a restaurant? Are you afraid to tell your mechanic about the strange noise in the new muffler they just installed? Probably not.

Are you afraid to call the IRS after finding an honest mistake in your tax return? You bet you are. So are most Americans.

A few weeks ago in church I met a man who was having terrible problems with the IRS. He wanted to come forward and share his story with one of the local TV stations, but in the end he decided not to. He was too afraid.

We have a lot of things to fear in the world today, from terrorist bombings abroad to gang violence here on the home front. Dealing with a Government agency created by and supported by our tax dollars should not be one of them. This is one of the reasons we need to reform the IRS, but that alone is not enough. We cannot expect efficiency and accommodation from an agency that is expected to enforce the world's most complicated Tax Code. We need to reform the IRS, but we also need to reform the Tax Code. Paying taxes is hard enough. We do not need 110,000 IRS employees and 4,000 amendments to the Tax Code to make it even harder.

CHARTER SCHOOL AMENDMENT ACT

(Mr. GREEN asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. GREEN. Madam Speaker, I would like to join my colleague and say that we do need to reform the Tax Code and reform the IRS. Let us do it this year. Let us do it before we leave here in November. Let us take care of it now so the folks next year, when they pay their taxes, will be able to deal with it.

I am going to talk about a bill that is on the calendar today. H.R. 2646 is a bill we will vote on today that will allow for IRA's for education expenses for elementary, secondary students. Public education has always been important to the United States. H.R. 2646 allows a parent to set up a tax-free IRA of \$2,500 a year per child and that money could be used for subsidizing investment accounts for either public or private school extra expenses. However, the bill takes scarce Federal dollars and leaves out 90 percent of the students who attend public schools. This will cost the taxpayers \$5 billion a year.

Why should taxpayer money be redirected to a small few? Sixty-four percent of families with children under the age of 18 will not be able to participate in this bill. They have to buy uniforms and computers, too. Let us help most of the people, not a select few.

EDUCATION

(Mr. KINGSTON asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. KINGSTON. Madam Speaker, why are the Democrats trying to keep the status quo in public education? Are